



Starting a Business in North Dakota

This checklist provides information on general requirements that need to be addressed for most new businesses. Other specific requirements may also apply.

- ☐ Secretary of State: www.nd.gov/sos; 1.800.352.0867 or 701.328.4284
 - New Business Registration: www.nd.gov/businessreg/; Business Services: www.nd.gov/sos/businessserv/
- ☐ IRS: www.irs.gov/smallbiz; 1.800.829.1040, Business Taxes Ext. 3
 - Employer Identification Number (EIN): www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Employer-ID-Numbers-EINs
 - Income Tax Reporting (Form 1040 - Schedule C or C-EZ for Sole Proprietor; Form 1065 for partnership; or Form 1120 for corporation or 1120-S for S-Corp)
- ☐ ND State Tax Department: www.nd.gov/tax; 877.328.7088 or 701.328.1241
 - Application for Sales & Use Tax Permit and Income Tax Withholding: www.nd.gov/tax/user/businesses/formspublications/sales-use-tax/forms--instructions
- ☐ City & County Governments: www.nd.gov/category.htm?id=71
 - Local business licenses or permits and information on zoning ordinances.
- ☐ Insurance - Contact your local insurance agent for general liability, property, commercial auto, life, hazard, theft, professional liability, directors and officers, data breach, business interruption and other types.
- ☐ United States Patent and Trademark Office: www.uspto.gov and Copyright Office copyright.gov/
 - Patents / trademarks and intellectual property law and policy.
- ☐ **Does your business need a license?**
 - Verify licensing requirements for various businesses on the ND New Business Registration site: www.nd.gov/businessreg/license/index.html
 - Licenses for Businesses and Individuals: www.ag.ndsu.edu/ccv/storage/publications/business-reports-forms-and-licenses-required-in-the-state-of-north-dakota
- ☐ **Will you hire employees? You may need to complete the following:**
 - IRS Form W-4, "Withholding Allowance Form" completed by employee.
 - Employee Taxes – required to withhold federal income, social security and Medicare taxes and report them on the "Employers Quarterly Federal Tax Return", Form 941.
 - State income tax withholdings reported on Form 307.
 - Form I-9, Proof of US Citizenship completed by employee: www.uscis.gov/i-9
 - Health coverage options notice: www.dol.gov/ebsa/healthreform/regulations/coverageoptionsnotice.html
 - ND Workers Compensation Insurance: www.workforcesafety.com, 800.777.5033
 - Dept. of Labor wage laws: www.dol.gov/dol/topic/wages/minimumwage.htm and www.nd.gov/labor/
 - ND Child Support Enforcement (CSE): www.nd.gov/dhs/services/childsupport/
 - Social Security Employer Business Services: www.socialsecurity.gov/employer/
 - ND Job Service for unemployment insurance: www.jobsnd.com/unemployment-business
 - Occupational Safety & Health Administration (OSHA): compliance assistance for private sector employers www.osha.gov/oshdir/nd.html

North Dakota District Office: 657 2nd Ave N, Suite 360, Fargo, ND 58102 Telephone: 701.239.5131

Grand Forks Office: 102 N 4th St., Suite 104, Grand Forks, ND 58203 Telephone 701.746.5160

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